

Revenue

(1952) Department

Ms. SERIES.

G.O. No. 459.

Dated 16-2-1952.

[Despatch Abstract.]

M.S. M.S.T. Act. 1939. A. B. & B. Statement and
Administrative report Abolition of certain
registers and Maintenance of St. Posting Register
in a Revised form - Proposals - Approved.

REVENUE DEPARTMENT.
SUBJECT.

M.S.M.S.T. Act 1939 - D.C. & B statement and Administrative Report -
Abolition of certain registers and maintenance of Dt. Posting Register
in a Revised Form - Proposals submitted.

Madras.

Ref.D.4985/50

Dated:26-12-1951.

From

Sri D. Balasundaram,
Secretary to the Commissioner of Commercial Taxes.
"V.N.Kudva, I.C.S., Commissioner of Commercial Taxes.

Read:

B.P.No.28 Press dated 29-3-1939.
G.O.Ms.No.436 (Revenue) dated 17.2.1942.

--

REFERENCE:

At the instance of the Special Officer for compilation of C.T.Manual, the D.Cs offered the following suggestions for the opening of some new registers and prescribing of some additional enclosures to the Statement of D.C.B. under the M.S.M.S.T. Act 1939.

- (1) ABOLITION OF APPENDIX IIIA AND IIIB PRESCRIBED IN B.P. PRESS
28 DATED 29-3-1939.

Appendix III A is the form of the D.C.B. Register relating to Retail Sales of petrol. Appendix III B is the form of the D.C.B. Register relating to retail sales of motor spirit other than petrol. The Board is of the view that the maintenance of the above Registers is only a duplication of work as almost all the material particulars are available in the Dt. posting Register itself, as amended with the approval of the Government in their G.O.Ms.436 (Revenue) dated 17-2-1942) The present form of Dt. Posting Register is complete by itself except for the absence of columns, to furnish separate information on arrears, collection and Balance relating to previous month and current month. To supply this omission in the Dt. Posting Register, it has been suggested that cols. 5, 6, 15 and 16 of the amended form of Dt. Posting Register may be sub-divided into two - one for "Arrear" and the other for "current". In addition to their sub-division, it is also proposed to insert a new column numbered as 6.A for balance of Tax against Importers and Wholesale dealers" and another new column numbered as 16.A to show balance of tax under Retail dealers. A copy of the Form of Dt. Posting Register as proposed to be revised is also submitted.

With the opening of the new and additional columns in the Dt. Posting Register, the D.C.B. Registers in Appendix III-A & III B of B.P.No.28 Press d/29-3-1939 will be rendered obsolete and the maintenance of these two Registers may therefore be conveniently be dispensed with.

The Board therefore requests that the Government may be pleased to accord their approval for the abolition of the D.C.B. Registers prescribed in Appendix III A & III B of B.P. 28 Press d/29-3-1939 and for the revision of the Form of Dt. Posting Register as in the Draft Form submitted herewith.

Sd.xx
For Secretary. Ct.

To
The Secretary to Government, Revenue Department with draft form
of Revised Dt. Posting Register of Retail sales of petrol.

/True copy/

IMPORTS AND WHOLESALE DEALERS.

Regn. Certi- ficate No.	Issued for own use.	Sold in Re- tail	Issued to Re- tailers.	Amount of Tax due.		Amount tax paid challan date-
				Arrea- rs.	Cur- rent.	6----- Arrea- rs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

N.B.

District Posting Regi

Same as above.

/True copy/

SS/23.8.

NG REGISTER OF RETAIL SALES OF PETROL.

er of Retail Sales of M.S. Other than Petrol.

Sd.xx
For Secretary(C.+T).

GOVERNMENT OF MADRAS
ABSTRACT.

M.S.M.S.T. Act 1939 - D.C. & B Statement and Administrative report
Abolition of certain registers and maintenance of Dt. Posting
Register in a Revised form - Proposals - Approved.
-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-

REVENUE DEPARTMENT.

G.O.Ms.No.459.

Dated: 16-2-1952.
Read the following:-

B.P.No.Press. 28 dated 29-3-1939.
G.O.Ms.No.436 Revenue dated 17-2-1942.

Read also:-

From the Board of Revenue, Reference
D.4985/50 dated 26-12-51.

ORDER:

The Government approve the proposals of the
Board of Revenue to abolish the Demand and Collection Balance
Registers relating to retail sales of petrol and motor spirit
other than petrol, prescribed in Appendix III-A and III B
to B.P.No.28 Press dated 29-3-1939 and to revise the form
of the District Posting Register as shown in the draft ~~form~~
form submitted with its reference read above.

/By Order etc./

Sd.xx

Secretary to Government.

To

The Board of Revenue(Commercial Taxes).

/True copy/

R. M. S. S. S.
1956

SUPERINTENDENT
Madras Record Office.

SS/23.8.

Me
23.8.1956